

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No.
	)	
MARK RICHARDS,	)	
	)	
Respondent.	)	

**DECLARATION**

I, Brian Bickart, in accordance with 28 U.S.C. § 1746 and in lieu of an affidavit,  
do hereby make the following declaration and state:

1. I am a duly commissioned Revenue Officer employed in the Small Business/  
Self-Employed Division Central Compliance Area of the Internal Revenue Service at  
301 McKinley Ave SW, Suite 200, Canton, OH 44702-1741.

2. In my capacity as a Revenue Officer, I am conducting an investigation for the  
collection of the tax liabilities of Richards TV Cable Co., Inc., for the following periods:  
for liabilities on Form 941 for the quarterly periods ended March 3, 2009, June 30, 2009,  
September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, and  
December 31, 2010; and for liabilities on Form CIVPEN for the calendar period ended  
December 31, 2007.

3. In furtherance of the above investigation and in accordance with Section  
7602 of Title 26, U.S.C., I issued on April 12, 2011, an administrative summons, Internal  
Revenue Service Form 6637, to the respondent, to give testimony and to produce for



examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.

4. In accordance with Section 7603 of Title 26, U.S.C., on April 12, 2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph 3 above on the respondent by leaving a copy at the respondent's last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On May 3, 2011, respondent did not appear in response to the summons. Respondent's refusal to comply with the summons continues to the date of this declaration.

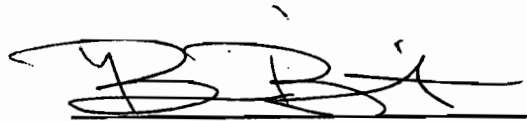
6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the tax liabilities of Richards TV Cable Co., Inc. for the periods as set forth in Paragraph 2 above and in the summons.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 1<sup>st</sup> day of June, 2012.

A handwritten signature in black ink, appearing to read 'B Bickart', is written over a horizontal line.

**BRIAN BICKART**  
**REVENUE OFFICER**